INFORMATION SHEET <u>City of Milwaukee Employee</u> DOMESTIC PARTNERSHIP REGISTRATION

City of Milwaukee Employees domestic partnership registration is permitted for same sex or opposite sex couples when **one member is a City of Milwaukee employee**.

City of Milwaukee employees who wish to register their Domestic Partner must do so in person within the <u>Department of Employee Relations, City Hall, Room 706,</u> by appointment only. Please contact our office at (414) 286-3184 to schedule an appointment. This registration is for City of Milwaukee employees only. This does not include Milwaukee Public Schools employees or other Milwaukee area employers.

Eligibility: For domestic partner health and dental benefits currently is limited to the following specific City of Milwaukee union groups: ALEASP (Clerical) – Police Aides Are Not Eligible; Association of Scientific Personnel; Association of Municipal Attorneys; District Council #48; District Council #48 (33P); General City Management; HACM/RACM; Local #494 Electrical Workers; Local #494 Machine Shop; Local #139 (Crane Operators, etc.); Local #494 Feds; Local #195 Bridges and Boat Operators; Non-Management Non-Represented; Staff Nurses Council; Sworn Fire Management and Sworn Police Management; T.E.A.M; Local 510 (IAM Dist. #10).

Registration Requirements: Both applicants must appear in person and submit the attached declaration form under oath in the office of the Department of Employee Relations.

Declaration Form: Please review the attached declaration form so that you will be aware in advance of what you will be declaring. Do not sign nor have the declaration notarized in advance. The declaration will be sworn to and signed before a representative of the Department of Employee Relations.

Other Required Information: Each registrant must bring with them proof of identity, age, and the residence in the City of Milwaukee where they reside together. For proof of age and identity, a Wisconsin Drivers License or Milwaukee County I D must be presented. For proof of residency, the same Drivers License or Milwaukee County I D will be used to provide proof that the documents list the same address as stated on the declaration form being submitted. Additional proof of residency must be submitted, such as a rental property lease, property tax bill and or any utility bills.

Additional Agreements: Each applicant shall agree that they understand that their registration, as domestic partners are a matter of public record. Each also must agree to notify the Department of Employee Relations of any changes in the status of the domestic partnership and to file a termination notice under s. 111-5 of the Milwaukee Code of Ordinances when appropriate. The City employee in the domestic partnership must agree

to complete a new health and dental enrollment application within 30 days that the domestic partnership terminates.

<u>Domestic Partnership Conditions:</u> Each applicant must declare under oath with appropriate verifying information that at least three of the five conditions must be satisfied on the Application for Domestic Partnership Registration.

Affirmation: Each applicant must swear or affirm, subject to the penalties for false statements of s. 946.32, Wis. Stats., that the information declared and stated on the application for domestic partnership is true and correct to the best of his or her knowledge.

<u>Fee:</u> Each couple applying for registration must pay a \$30.00 registration fee as specified in s. 81-43.7 of the Milwaukee Code of Ordinances. Please make checks out to the **City of Milwaukee.**

Issuance of Certificate: Following the filling of the declaration payment of the fee and verification of eligibility, a certificate of domestic partnership registry will be prepared and mailed to the resident.

<u>Children of the Domestic Partner:</u> The children of the City employee's domestic partner are **not** eligible for health and dental benefits insurance through the City of Milwaukee.

<u>Tax Implications:</u> Due to IRS regulations, the employee contribution cannot be paid on a pre-tax basis. The City employee with a domestic partner is required to sign a pre-tax waiver.

Example: If the employee share for health plan single coverage is \$50.00 and the employee share for the same plan family coverage is \$100.00, the \$100.00 employee share is a post tax deduction from the employee's BI-weekly payroll.

<u>Tax Implications:</u> The value of the costs of single coverage is taxable income to the City employee. The only exception is if the domestic partner qualifies as a dependent under IRS Code Section 152.

Example: The City of Milwaukee will withhold Federal, State and FICA taxes on the fair market value of the coverage from the domestic partner. The fair market value is the cost of single coverage for the plan selected by the City of Milwaukee employee.

<u>COBRA</u>: The domestic partner is not eligible for COBRA coverage independent of the City employee. If the domestic partnership ends, the domestic partner is not eligible for COBRA coverage. If the City employee leaves City employment the City employee is eligible to continue health insurance coverage under COBRA for both the City employee and the domestic partner.

<u>Flexible Choices:</u> The out-of-pocket medical expenses and out-of-pocket dependent care expenses of the domestic partner of a City employee or children of the domestic partner of a City employee are not eligible for reimbursement through the City of Milwaukee Flexible Choices program, unless the children qualify as a dependent under IRS Code Section 152.

If a <u>domestic partner relationship ends</u>, the City employee or his or her domestic partner needs to inform the City of Milwaukee Employee Benefits Division within 30 days that the partnership has ended. The domestic partner is no longer eligible for benefits. The City employee must complete a health and dental enrollment from to remove the domestic partner from the health and dental benefits. Failure to remove the domestic partner, and to commit fraud against the City of Milwaukee, could result in the City employee being responsible for medical and dental expenses of the former domestic partner and could result in legal action.

If previously registered in a City of Milwaukee domestic partnership, please complete the following information:

Name of registered partner	
Date of registration	Date of termination
State the Means of the termination (marriage, death or termination statement)	
If more than one termination complete below:	
Names of registered partners	
Date of registration D	Pate of termination
State the Means of the termination (marriage, death or termination statement)	

Department of Employee Benefits, 200 E. Wells Street, Room 706, Milwaukee, WI, 53202, (414) 286-3184